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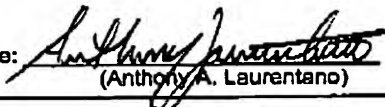
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I hereby certify that this correspondence is being facsimile transmitted to the Patent and Trademark Office, facsimile no. (571) 273-8300 at MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: November 26, 2005

Signature:

  
(Anthony A. Laurentano)Docket No.: TOW-030  
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Naoyuki Enjoji *et al.*

Application No. 10/608,452

Confirmation No. 9395

Filed: June 26, 2003

Art Unit: 1745

For: FUEL CELL AND METHOD OF  
CONTROLLING SAME

Examiner: A. J. Martin

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated July 26, 2005, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.